

# Congress of the United States

## Washington, DC 20515

September 28, 2023

The Honorable Shalanda Young  
Director  
Office of Management and Budget  
725 Seventeenth Street NW  
Washington, DC 20503

Director Young,

We are in receipt of your letter dated September 11, 2023, and the spreadsheet accompanying it. On January 19, 2023, United States Senators and Representatives requested the following from the White House Office of Management and Budget (OMB):

In addition to the legally-required reporting described in section 1202, before a vote on any additional Ukraine-related appropriation occurs, we ask that the administration make public a full crosscutting report on U.S. government-wide expenditures for Ukraine and “countries impacted by the situation in Ukraine” since February 24, 2022. The report should include a full accounting of total budget authority in this area by appropriations account after transfers and reprogrammings, as well as obligations, apportionments, and outlays for each account. The report should also include a list of countries the administration considers “impacted by the situation in Ukraine” and an accounting of budgetary resources the administration intends to provide to each of these countries in response to the situation in Ukraine including obligations, apportionments, and outlays.<sup>1</sup>

You responded to this request 7 months and 23 days later with a letter and a spreadsheet. The letter states “transparency and accountability are paramount to ensuring American taxpayers can be confident in their assistance in [sic] helping the Ukrainians fight for their country against Russia’s aggression.”<sup>2</sup> Your response does not approach the standard set out by this declaration.

Your letter states, “We are also providing a table that details supplemental funding provided in support of Ukraine in addition to current obligation levels, which OMB shared with Congress on August 10, 2023.”<sup>3</sup> Comparing the request above with the description your own agency has provided for the untitled and opaque single-page spreadsheet makes clear that it is nonresponsive to our inquiry. The fact that it is a document that was sent to Congress for another purpose on August 10 further underscores this reality. What follows is a partial listing of the deficiencies in your response.

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<sup>1</sup> Representative Dan Bishop and Senator JD Vance letter to the White House Office of Management and Budget (OMB), January 19, 2023, at <https://www.vance.senate.gov/wp-content/uploads/2023/01/Vance-And-Bishop-Letter-To-OMB.pdf>

<sup>2</sup> Brooke Singman, “White House confirms more than \$100B spent on Ukraine war,” *Fox News*, at <https://www.foxnews.com/politics/white-house-confirms-more-than-100b-in-taxpayer-resources-spent-on-ukraine>.

<sup>3</sup> *Ibid.*

1. The spreadsheet does not account for base appropriations for the Ukraine Security Assistance Initiative. The spreadsheet's scant notes state this clearly, "DOD has fully committed the \$300 million in USAI funding provided through regular FY 2022 appropriations, not included in this total. DOD has not yet committed the \$300 million in USAI funding provided through regular FY 2023 appropriations, also not included in this total."<sup>4</sup>
2. The spreadsheet states, "The PDA total shown in the Obligated or Being Executed column does not reflect DOD's recent PDA revaluations, which identified \$6.2 billion in "freed-up" authority."<sup>5</sup> OMB does not explain why the spreadsheet is deficient in this area. DOD's revaluations mean certain numbers in OMB's spreadsheet, as well as dollar figures the administration provided for at least some previous Ukraine-related drawdowns, are outdated. The administration has since acknowledged using such "freed-up" authority to send additional equipment to Ukraine.
3. OMB was asked in part for "total budget authority in this area by appropriations account after transfers and reprogrammings."<sup>6</sup> This spreadsheet does not appear to provide that information, particularly with regard to such authority provided in regular appropriations.

The Ukraine conflict is a top foreign policy of the Biden Administration, and it has consistently described the conflict as critical to the administration's view of American values.<sup>7</sup> On February 24, 2022, the current iteration of the Ukraine conflict began. On March 15, 2022—19 days later—the first Ukraine supplemental appropriations bill, the Ukraine Supplemental Appropriations Act, 2022 (Division N of P.L. 117-103), provided an additional \$13.6 billion for the war in Ukraine and countries impacted by the war in Ukraine.<sup>8</sup> If no existing funds were transferred, programmed, or reprogrammed to rush resources to the Ukrainians or begin supporting activities in the period between the start of the current iteration of the conflict and the passage of the first supplemental, the administration could have made this assertion easily in its September 11 transmission regarding the Vance-Bishop letter.

4. The spreadsheet includes columns ostensibly showing the amount and percentage of funds obligated or being executed. It clarifies that "the Obligated or Being Executed total includes funds that have approved spend plans as well as funds that have been publicly announced or obligated." It is not clear what OMB means when referring to funds that have approved spend plans yet remain unobligated. The phrase, "Funds having an approved spend plan as well as funds that have been publicly announced" is amorphous and does not appear to be related to commonly used legal terminology in federal funds

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<sup>4</sup> Ibid.

<sup>5</sup> Ibid.

<sup>6</sup> Representative Dan Bishop and Senator JD Vance letter to OMB, January 19, 2023, at

<https://www.vance.senate.gov/wp-content/uploads/2023/01/Vance-And-Bishop-Letter-To-OMB.pdf>.

<sup>7</sup> See, for example, White House, "Remarks by President Biden and President Volodymyr Zelenskyy of Ukraine After Expanded Bilateral Meeting," transcript, September 21, 2023, at <https://www.whitehouse.gov/briefing-room/speeches-remarks/2023/09/21/remarks-by-president-biden-and-president-volodymyr-zelenskyy-of-ukraine-after-expanded-bilateral-meeting/>.

<sup>8</sup> Division N of P.L. 117-103, at <https://www.congress.gov/117/plaws/publ103/PLAW-117publ103.pdf>

execution. The Vance-Bishop letter requested “obligations, apportionments, and outlays for each account,” and some of these funds, as described by OMB, appear to be either unobligated or in another, unclearly categorized phase of the budget execution process. Further, the spreadsheet raises questions about how the average daily rate of expenditure corresponds to various phases of the conflict.

5. According to OMB’s letter dated September 11, “all of OMB’s apportionment data related to Ukraine is available on a public website...”<sup>9</sup> This website includes Treasury Appropriation Fund Symbol (TAFS)-level apportionments. While Ukraine-related spending may be reflected in figures published there, the website does not disaggregate Ukraine-related funding for all accounts. It is not possible to recreate even the incomplete spreadsheet OMB provided using only this website’s data.
6. Neither OMB’s spreadsheet nor the website to which OMB directed us allow us to determine what obligations, apportionments, and outlays the administration has undertaken for other countries in response to the Ukraine conflict. Our letter asked for a list of countries the administration considers “impacted by the situation in Ukraine.” OMB repeats this phrase eight times in its latest Ukraine supplemental request, but has thus far failed to provide us with a list of countries it refers to.<sup>10</sup>
7. It is an open question of how and to what extent the untitled spreadsheet accounts for previous no-year or multi-year funds, as well as prospective no-year or multi-year funds.
8. OMB stated “OMB has confirmed with the relevant Committees that, upon request, they will share the Section 1202 report referenced in [our] letter as well as the Section 2607 and Section 506 reports...”<sup>11</sup> This assertion was not validated by all relevant committees.

For the reasons outlined above, we believe we lack key information about the U.S. government’s Ukraine-related expenditures. Perhaps most notably, we remain without an accurate figure for how much the United States has spent to date in total on this conflict. If OMB’s spreadsheet is to be relied on to produce such a figure—and we believe it cannot be—it is around \$111 billion. It would appear likely that the data you have yet to provide would raise this figure by an indeterminate magnitude.

We write to reiterate our January 19 request in full. Prior to a vote on any supplemental spending bill, we expect to be provided the total budgetary resources across all government departments provided for the war in Ukraine and “in countries impacted by the situation in Ukraine,” as well as any other expenditures made by the U.S. taxpayer in connection to the conflict.

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<sup>9</sup> Brooke Singman, “White House confirms more than \$100 billion spent on Ukraine war,” *Fox News*, at <https://www.foxnews.com/politics/white-house-confirms-more-than-100b-in-taxpayer-resources-spent-on-ukraine>.

<sup>10</sup> Letter regarding critical funding needs for FY 2024, August 10, 2023, available at: <https://www.whitehouse.gov/wp-content/uploads/2023/08/Final-Supplemental-Funding-Request-Letter-and-Technical-Materials.pdf>.

<sup>11</sup> Brooke Singman, “White House confirms more than \$100 billion spent on Ukraine war,” *Fox News*, at <https://www.foxnews.com/politics/white-house-confirms-more-than-100b-in-taxpayer-resources-spent-on-ukraine>.

Sincerely,



JD Vance  
United States Senator



Dan Bishop  
Member of Congress



Rand Paul, M.D.  
United States Senator



Mike Lee  
United States Senator



Mike Braun  
United States Senator



Matt Gaetz  
Member of Congress



Ben Cline  
Member of Congress



Byron Donalds  
Member of Congress



Marjorie Taylor Greene  
Member of Congress



Bill Posey  
Member of Congress



Troy Nehls  
Member of Congress



Ralph Norman  
Member of Congress

A handwritten signature in black ink, appearing to read "Greg Steube". The signature is stylized with large, flowing loops and a prominent initial "G".

Greg Steube  
Member of Congress